

# WASHINGTON STATE DEPARTMENT OF LICENSING

## IMPORTANT NOTICE TO LICENSED SPECIAL AUTHORIZATION LICENSEES, LICENSED SPECIAL FUEL DISTRIBUTORS, AND SUPPLIERS

June 2, 2003

The 2003 Washington State Legislature passed Substitute Senate Bill No. 5190. This bill repeals Revised Code of Washington (RCW) 82.38.182, which is an exemption for a special authorization to farmers, logging companies, construction companies, and contractors to purchase tax-free non-dyed diesel from a card lock facility. This legislation is effective July 1, 2003.

On July 1, 2003 all sales of non-dyed diesel from a card lock facility **MUST** include the road tax. If the fuel is used in an off-highway manner the user of the fuel may apply for a refund of the tax or may use dyed diesel for off-highway operations. If the user elects to use dyed diesel, sales tax must be applied to the purchase price.

Licensed Distributors and Suppliers will no longer be allowed to sell non-dyed diesel fuel tax-free or apply for a refund of non-dyed diesel sales from a card lock facility.

If you are an end user of special fuel and need a refund permit, please complete the enclosed application for a refund permit and send to: Fuel Tax Section, Refund Unit, PO Box 9228 Olympia, Washington 98507-9228.

If you have any questions, please contact the Refund Unit at (360) 664-1838.

The Department of Licensing has a policy of providing equal access to its services.  
This correspondence is available in alternate format. Please call (360) 902-3600 or TTY (360) 664-8885.

[www.dol.wa.gov](http://www.dol.wa.gov)